



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

30 Meagher 0681 White Sul Spgs Pub Schls

0570 White Sulphur Spgs K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,514,258.29	1,479,356.09	0.00	34,902.20	0.00	0.00
21XX Support Services - Students	170,421.59	170,421.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,842.78	7,842.78	0.00	0.00	0.00	0.00
222X Educational Media Services	51,417.21	51,417.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,601.53	183,601.53	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	200,160.52	200,160.52	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	20,229.41	0.00	20,229.41	0.00	0.00	0.00
25XX Support Services - Business	67,400.62	16,177.00	51,223.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	363,708.40	358,813.40	0.00	4,895.00	0.00	0.00
27XX Student Transportation Services	272,271.85	185,246.85	0.00	87,025.00	0.00	0.00
31XX Food Services	117,109.86	117,109.86	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,610.75	22,610.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,008.49	53,008.49	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,270.40	0.00	0.00	10,270.40	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	277,409.68	0.02	0.00	277,409.66	0.00	0.00
9999 Undistributed	22,810.03	22,810.03	0.00	0.00	0.00	0.00
Totals	3,354,531.41	2,868,576.12	71,453.03	414,502.26	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,354,531.41					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0570 White Sulphur Spgs K-12	Indirect/Direct	71,453.03 / 2,868,576.12	2.49%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0570 White Sulphur Spgs K-12			0.0146	0.0145	0.0148	0.0140	2.49%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0570 White Sulphur Spgs K-12			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0570 White Sulphur Spgs K-12			0.0146	0.0145	0.0148	0.0140	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0570 White Sulphur Spgs K-12						1.57%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0681 White Sul Spgs Pub Schls		Your Preliminary Rate by School System (SS) is:				0.79%	
			This same rate is applied to both EL and HS in the same SS					

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* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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